

State of South Dakota

EIGHTIETH SESSION LEGISLATIVE ASSEMBLY, 2005

883L0593

SENATE BILL NO. 100

Introduced by: Senator Bogue and Representative Dennert

1 FOR AN ACT ENTITLED, An Act to clarify the rule-making authority for the sales tax on food
2 refund program.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 28-1-71 be amended to read as follows:

5 28-1-71. To be eligible for the sales tax on food refund program, a person shall:

6 (1) Be a South Dakota resident;

7 (2) Be the head of the household and certify the number of persons in the household;

8 (3) Have countable income at or below one hundred fifty percent of the federal poverty
9 level, as updated annually by the ~~United States Department of Health and Human~~
10 ~~Services and published in the Federal Register~~ Department of Social Services in
11 administrative rules promulgated pursuant to chapter 1-26.

12 Section 2. That § 28-1-75 be amended to read as follows:

13 28-1-75. The estimate of sales tax on food paid or refund awarded under this program shall
14 be determined based on:

15 (1) The thrifty food plan as ~~determined annually by the United States Department of~~
16 ~~Agriculture~~ adopted and updated annually in administrative rules promulgated by the



1 Department of Social Services pursuant to chapter 1-26; and

2 (2) The number of individuals in the household.

3 A monthly allotment shall be determined based on the thrifty food plan's maximum
4 allotment and the corresponding number of individuals in the household. Once the monthly
5 allotment is determined, it shall be annualized and multiplied by the average sales tax rate in
6 South Dakota as determined by the Department of Revenue and Regulation. This shall be the
7 annual level of refund eligible for the household. The annual refund shall be converted to a
8 quarterly refund. This shall be the amount of eligible refund to the household.

9 Section 3. That § 28-1-76 be amended to read as follows:

10 28-1-76. If a household is a participant in the food stamp program administered by the
11 Department of Social Services under chapter 28-12 for any of the period in which a refund is
12 computed under § 28-1-75, those food stamp benefits shall be deducted from any refund
13 received under the provisions of §§ 28-1-70 to 28-1-77, inclusive.